

Volunteer Quality Alert 2006-08 – Post Filing Season Reminders

April 6, 2006

This alert is for Site Coordinators ONLY*

***(EXCEPT AARP) NOTE:** AARP National Office is responsible for distribution of the Quality Alerts through their internal channels to their cadre of volunteers. Therefore, no distribution of Quality Alerts should occur at the local level to AARP.

THANK YOU!!!

**Your hard work and dedication in assisting your fellow taxpayers is commendable.
Your efforts have made a tremendous difference in the quality of life in your community.**

At the end of the filing season, care should be taken to ensure that your site is closed properly. The following are some highlighted actions. For a complete list of required actions, refer to Publication 1084, IRS Volunteer Site Coordinator's Handbook; Publication 3189, Volunteer e-file Administrator Guide; and Pub 4299, Privacy and Confidentiality – A Public Trust.

ALL SITES:

1. If no alternative outlets exist for unused forms and publications, please recycle excess material.
2. Submit Form 13206, Volunteer Assistance Summary Report (except AARP which provides this information via a listing), to the local IRS SPEC Territory Office for Volunteers not previously reported.
3. If you are retaining taxpayer data, the taxpayer must have agreed to the retention by the Partner. It may be maintained for no more than three years from the due date of the return. The information retained should be properly secured and disposed of once it is no longer needed. For information on proper storage and disposal, refer to Publication 4299, Page 3.
4. Acknowledge and celebrate your site's efforts and achievements. Advise your local IRS SPEC Territory Office of any planned volunteer appreciation events for possible attendance – if needed; request volunteer appreciation letters and certificates from the local IRS SPEC Territory Office. Refer to Publication 1084, Page 41.

E-FILE SITES:

1. Mail Forms 8453, U.S. Individual Income Tax Declaration for IRS e-file Return, to the designated IRS Submission Processing Campus and local IRS SPEC Territory Office (NOTE: This copy can be retained until December 31, 2006, by the Partner if secure space is available). Remember, forms containing taxpayer data must be kept in a secured area. Refer to Publication 3189, Page 70.
2. Mail Forms 8879, IRS e-file Signature Authorization, to your local IRS SPEC Territory Office or if secure space is available, a Partner can retain them for three years from the return's due date or the IRS received date, whichever is later. Remember, forms containing taxpayer data must be kept in a secured area. Refer to Publication 3189, Page 70.
3. Backup return data. Send it to your local IRS SPEC Territory Office if requested. Refer to Publication 3189, Page 63.
4. Delete e-file software from all computers. Refer to Publication 3189, Page 63.
5. Review procedures in Publication 4473, Welcome to the IRS Computer Loan Program, for information on deleting data, packaging equipment, and returning computers to the IRS.

SITES REMAINING OPEN AFTER APRIL 17: Please ensure your local IRS SPEC Territory Office has a current Form 13715, Site Information Sheet, containing your site location, days, and hours of operation. For any AARP sites remaining open after April 17, ensure that the closing date and site information for these sites is accurately reflected within AARP's site database for uploading to SPEC HQ.

OTHER IMPORTANT INFORMATION TO PASS ON TO TAXPAYERS:

- The IRS is postponing tax filing and payment deadlines for affected taxpayers hit hardest by Hurricane Katrina. Certain affected taxpayers automatically have until August 28, 2006, to file returns and make certain tax payments. Refer to www.irs.gov for more information.
- If taxpayers are not able to file their federal individual income tax return by the due date, they may be able to get an automatic 6-month extension of time to file. To do so, they must file Form 4868, Application for Automatic Extension of Time to File U.S. Income Tax Return. Refer to www.irs.gov for more information. **Note: This is not an extension of time to pay. Any amounts due should be mailed with the Form 4868 or by the due date of the return.**

Thank you for your many contributions this year...we look forward to your support in 2007!

Reference Materials for Site Coordinators:

- Publication 1084, IRS Volunteer Site Coordinator's Handbook
- Publication 3189, Volunteer e-file Administrator Guide
- Pub 4299, Privacy and Confidentiality – A Public Trust
- Publication 4473, Welcome to the IRS Computer Loan Program